

Volunteer Income Tax Assistance Grant Program

Frequently Asked Questions

Application Process

1. How do you apply for a VITA Grant?

During the open application period, applicants may:

- Download the application via IRS.gov, search keyword: *Community Network*, then click on Partner Products and Volunteer Resource Center
- Request the application via e-mail at Grant.Program.Office@irs.gov

Applications may be submitted:

- Electronically via www.grants.gov or
- By mail to the IRS Grant Program Office. Applications submitted by mail must include the original signed paper documents and a compact disc of the entire application package. The mailing address is:

Internal Revenue Service
Grant Program Office
401 West Peachtree Street, NW
Stop 420-D
Atlanta, GA 30308

2. What is the timeline for accepting grant applications and for partner notification reports?

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| Application Period | 7/01/2008-9/02/2008 |
| Review and Ranking of Applications | 9/02/2008-10/30/2008 |
| Notification to Recipients | 10/30/2008 |
| Funds Available for Use | 12/01/2008 |
| Mid-Year Report Due from Grantee to IRS | 4/30/2009 |
| Annual Report Due from Grantee to IRS | 9/30/2009 |

3. Will all applications be considered?

Yes. As long as they meet the following conditions:

- a. Must be received in the IRS Grant Program Office by September 2, 2008, and
- b. The application is complete and related forms are appropriately signed.

The application will then be reviewed for eligibility. Applications not meeting the eligibility requirements, not received by the deadline date, or are incomplete will be disqualified and a notice of ineligibility issued.

4. How soon can an applicant apply again after the 2009 open application period?

Currently, this is a one-time appropriation for the VITA Grant Program. Annual funds have been requested, and if the program is extended by Congress for future years, an internal and external announcement will be made.

5. *What period does the VITA grant cover?*

The grant project period begins October 1, 2008, and ends June 30, 2009. It is a nine-month period.

6. *Will the forms required to be completed as part of the grant application be made available in a fill-able format soon?*

The Form 13977 and Form 13978 are available online at IRS.gov, or you may send an email to grant.program.office@irs.gov and we will provide you with the forms available in this format.

7. *The VITA program requirements are lengthy. Must they be repeated in their entirety in the application narratives?*

No. However, sufficient detail should be provided to address the requirements for the background and program plan narratives found on pages 25 – 28 of Publication 4671.

8. *Am I required to submit the application using grants.gov?*

No. The application can be completed and submitted to the Grant Program Office via mail. Instructions for submitting the application in this manner are covered on pages 28-29 of Publication 4671.

9. *Will a letter of support from my local SPEC territory office be of value when I submit the application?*

No. It is not necessary to obtain a letter of support. Our internal systems already capture information about partners, their sites, and their activities.

10. *If I submit the application using grants.gov, do I still need to submit a CD?*

No. A CD is only required when submitting the application outside of www.Grants.gov.

11. *What is the timeline for submitting an application?*

The timeline is July 1, 2008 – September 2, 2008. This information can also be found in the Publication 4671 on page 1.

12. *Will it be beneficial to list all the partners under the coalition site?*

It is required as part of the proposed program plan. The areas that should be addressed regarding the ability to partner or collaborate with multiple organizations are indicated on page 27 of the Publication 4671.

13. *How do you obtain a DUNS number?*

The instructions for obtaining a DUNS number are provided in Publication 4671, section 5, page 6.

14. What is the CCR number? How do I obtain a CCR number?

The Central Contractor Registration (CCR) is the primary registrant database of contracts and assistance awards for the federal government. All applicants must register with CCR to be eligible for contracts or awards. CCR facilitates paperless payments through electronic funds transfer. The one-time registration provides basic information relevant to procurement and financial transactions. CCR registration must be renewed once per year to maintain an active status. Registration with CCR does not guarantee a contract or assistance award. Registration requires a Data Universal Numbering System (DUNS) number. A Trading Partner Identification Number (TPIN) is confirmation of CCR registration.

Grants.gov applicants must register with CCR in order to complete the application process. Applicants submitting paper applications will need to register in the event an award is received. It is required for the Payment Management System used to request and disburse funds. The complete CCR registration is located at www.ccr.gov.

15. Is the EFIN or SIDN required for a proposed site included in the application?

No. The EFIN and SIDN can be requested subsequent to the application submission for proposed sites.

16. Sites could be included on more than one application. Is there a process in place to ensure that different applicants don't claim the same sites?

Yes. The Grant Program Office will check this through the EFINs and SIDNs provided to identify any situation where sites are claimed by more than one applicant. The Grant Program Office will contact the applicants and ask for a revision. Failure to provide a revision will result in non-consideration of the attributable sites.

17. When I download the application via grants.gov there is no form for the background narrative and the program plan narrative. Where do I write the narratives?

There is no "narrative" form provided via grants.gov. The background narrative and the program plan narrative should be typed using word processing software and then it can be attached in the "Attachment" document on grants.gov. For submission outside grants.gov, use any word processing software to create the narratives.

18. Will you return incomplete applications?

The Grant Program Office does not return applications, rather we request the missing information.

19. What is the funding number of the VITA grant?

The funding number for the VITA grant is VITA-2009.

20. If a lead organization is applying for funding on behalf of a coalition, must all coalition members also submit the certifications as part of the grant application or is the lead organization only required to submit the certifications?

No. The coalition partners are not required to complete the certification enclosed in the application package. Only the applicant is required to complete the certifications and will be required to ensure that the certification requirements are adhered to in the course of administering the grant program, if awarded. However the certification for Lower Tier-covered Transactions is required for each of your coalition partners and should be submitted with the grant application.

21. Regarding the limitation on total administrative expenses to 25% of the total estimated program cost, line 21(A)... It is impossible for applicants with limited reimbursement and technology expenses to obtain funds to cover the administration of the program. Will IRS reconsider this limitation?

Yes. IRS has reconsidered the limitation and will remove the limitation. We have initiated communication of this change with those who previously inquired to the Grant.Program.Office@irs.gov mailbox, notified our territory offices, and modified the synopsis on Grants.gov. For applications already received or received within the next two weeks, we will also notify those applicants of this change in the event they wish to modify their applications.

22. Some information is better presented as an attachment instead of as narrative. Is this okay?

This is acceptable when the information being presented can best be shown in this manner. The attachments do not count toward the narrative limits. When using this option, please be sure to label the attachments and reference them in the narrative so that we understand the relationship to the information covered. For example, the background narrative asks for site information including the EFIN, the SIDN, returns prepared e-file and an e-file percent. If you operate multiple sites, this information would be conducive to an attachment. Another example of submitting an attachment vs. incorporating the information in the narrative would be for the proposed program plan narrative where it asks for a copy of the training plan.

23. How do I save the PDF files and transfer them to Form 424 as attachments?

You will have to save the PDF files to another area on your computer first; then you will be able to attach them to your application when you are ready. Assuming you are trying to submit the application via grants.gov, you will not attach them to the Form 424 but to the "Attachments" document. You would need to highlight the "Attachments" document in the Mandatory Document for Submission field and then select "open form". When you open the attachments document, select the "add attachment" button and then locate the document you wish to include. The name of the file should appear in the box to the left of the "add attachment" button. You can confirm its success by choosing the "view attachment" button.

24. According to grants.gov, the Disclosure of Lobbying Activities is a mandatory document. How do I respond to the required fields if my organization does not lobby?

Indicate in the required fields “none” and if applying via paper form, the Standard Form LLL Disclosure of Lobbying Activities is only required if applicable. Please see Publication 4671, page 65b, item 10B.

25. When applying on behalf of a coalition, should the background narrative portion of the application focus only on the lead agency? Or should it include information on all member agencies of the coalition?

The VITA Grant application contains of a myriad of information. Two key parts are the **proposed program plan** and the **background narratives**. The Grant Program Office has received numerous inquiries concerning participation of partners with the coalition in requesting a VITA Grant. Who will and will not participate in the application is a decision for the applicant and the organizations they represent.

Coalitions submitting an application for the VITA Grant should not include in their proposed program plan those partners who do not wish to participate in the VITA Grant. The proposed program plan informs IRS about what is planned with the grant monies provided such as the organizations participating, the sites they plan to operate, the number of returns they anticipate preparing and e-filing, and the volunteers they anticipate recruiting.

However, the background narrative includes historical data about an applicant’s program. It is acceptable for the background narrative to include partners who are not planning to participate in the proposed program plan for the VITA Grant. The background narrative contains historical data and does not require that the existing coalition modify previously compiled end-of-year assessments about their coalition when completing this section. It is not the intent of the VITA Grant to discount any activities the applicant already delivered.

But many have asked, “What do I do when the partner specifically asks that all reference to them be removed from the application?” Discussing how information is being used, for instance, such as in the background narrative may alleviate concerns. Ultimately, this is an applicant decision.

IRS will look closely at the applicant plans to ensure monies are not awarded twice to support the same activities, whether for the VITA grant or the Tax Counseling for the Elderly grant. Clear separation of the results obtained from these grants is required in order to justify the continued support from Congress.